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ANNUAL REPORT of the OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1987

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five-point star, bearing a three-figured symbol of the Frontiersman, the Indian, and Justice. The Latin "Labor Omnia Vincit", meaning "Labor Conquers All Things", appears directly above these figures. A seven-point star bearing a wreath of oak leaves, symbol of the Cherokee Nation, appears in the upper left hand ray of the central design. The upward ray depicts an Indian warrior with bow and shield, the ancient seal of the Chickasaw Nation. The emblem of the Choctaw Nation appears in the upper right hand ray and is comprised of a tomahawk, a bow and three crossed arrows. The Seminole Nation is represented by houses and a factory beside a lake on which an Indian hunter maneuvers his canoe, and appears in the lower right hand ray of the five-point star. In the lower left hand ray is the symbol of the Creek Nation, depicted by a sheaf of wheat and a plow. Surrounding the central star are forty-five small stars, representing the forty-five states that comprised the Union at the time the seal was adopted in 1907. Oklahoma entered statehood November 16, 1907.

OKLAHOMA CONSTITUTION
Article VI, Section 35

ANNUAL REPORT

of the

OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1987

Prepared by the Economic Research Office

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OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73194-0001

ROBERT E. ANDERSON, Chairman
ROBERT L. WADLEY, Vice-Chairman
DON KILPATRICK, Sec'y-Member

December 23, 1987

To the Honorable Henry Bellmon, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 1987.

Total collections from all sources administered by the Commission during Fiscal 1987 totaled $3,219,304,521.47. Gross collections from state-levied taxes, licenses and fees, **exclusive** of city/county sales and city use taxes, amounted to $2,773,356,067.87.

We shall continue to strive for firm, but fair and impartial administration of the tax laws of the State of Oklahoma.

Respectfully submitted,

Robert E. Anderson, Chairman

Robert L. Wadley, Vice-Chairman

Don Kilpatrick, Secretary-Member

Richard Heath, Administrator

BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

The Tax Commission is comprised of three members (Chairman, Vice Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city and county sales taxes and city use taxes.

REVIEW OF 1986-87 TAXES AND COLLECTIONS

INCOME TAX GROSS COLLECTIONS	$ 984,516,119.54
REFUNDED	$ 221,985,426.41
NET INCOME TAX REVENUE	$ 762,530,693.13

INDIVIDUAL INCOME TAX NET $ 678,827,465.08

Two methods of computation can be used. If Federal Income Tax is not deducted, Method I rates must be used. If Federal Income Tax is deducted, Method II rates must be used. The tax liability is the lesser of the two computations.

METHOD I — No Federal Income Tax Deduction

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $195.00 plus 6% of income over $7,500.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $390.00 plus 6% of income over $15,000.

METHOD II — Deducting Federal Income Tax

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $5,290.00 plus 17% of income over $49,000.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $10,675 plus 17% of income over $94,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: $1,000 each.

CORPORATION INCOME TAX NET $ 83,703,228.05

Flat Rate: 5% of Oklahoma Taxable Income.

GROSS PRODUCTION TAXES	**$**	**372,882,960.42**
SEVERANCE TAX	$	362,087,526.79
Oil & Gas, 7% of gross value; Uranium, 5% of gross value; Mineral Ores & Asphalt, 3/4 of 1% of gross value.		
GAS CONSERVATION EXCISE TAX	$	6,482,790.76
Seven cents per MCF, less 7% of gross value.		
PETROLEUM EXCISE TAX	$	4,312,642.87
Oil & Gas Excise Tax: 0.085 of 1% of gross value.		
SALES AND USE TAXES	**$**	**608,867,549.04**
STATE SALES TAX	$	582,005,604.22
Rate: 3¼% on the sale or rental of tangible personal property and from the furnishing of specific services. There are several exemptions to the state sales tax including electricity and natural gas utility bills for residential property, prescription drugs, agricultural and general exemptions. Effective June 1, 1987, the rate increased to 4%.		
STATE USE TAX	$	26,861,944.82
Rate: 3¼% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma. Effective June 1, 1987, the rate increased to 4%.		
CITY & COUNTY SALES TAX AND CITY USE TAX (Not included above.)		
Collected by the Tax Commission during the fiscal year were city sales taxes totaling $431,966,049.91 and county sales taxes totaling $6,450,323.55. City use tax collections amounted to $7,532,080.14.		
VEHICLE TAXES AND LICENSES	**$**	**346,698,822.39**
Aircraft Excise Tax		1,019,437.59
Aircraft License Fees		407,776.01
Amateur Radio Operators License		2,018.20
Motor License Agent Remittances		321,219,940.62
Motor Vehicle Proration		20,244,217.22
Motor Vehicle Rental Tax		1,247,026.30
Oversize Truck Permit		583,769.00
Overweight Truck Permit		1,947,319.00
Vehicle Inventory Stamps		27,318.45

MOTOR FUEL TAXES **$ 207,045,888.89**

GASOLINE TAX $ 165,273,567.58

Rate: 9.92 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes. Effective May 26, 1987, the rate increased to 15.92¢ per gallon.

FUELS EXCISE TAX $ 1,542,816.06

Rate: 8/100 of 1 cent per gallon on gasoline, kerosene and naptha sold, withdrawn or used as stated above.

SPECIAL FUEL & DIESEL TAX $ 39,654,082.55

Rate: 10 cents per gallon on diesel, L.P.G., etc., used to propel vehicles on the highway, and any portion used in this state of such fuel imported in fuel tanks of vehicles used commercially. Effective May 26, 1987, special fuel tax increased to 16¢ per gallon and diesel tax to 13¢ per gallon.

SPECIAL FUEL DECALS $ 575,422.70

Rate: $50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity.

CIGARETTE AND TOBACCO TAXES AND LICENSES **$ 74,714,182.32**

CIGARETTE TAX $ 67,080,808.65

Cigarettes, 18 cents per pack of more than 10 but no more than 20. Effective June 1, 1987, rate increased to 23¢ per pack.

CIGARETTE LICENSE $ 163,383.33

Vending Machine: $10 per year. Retail: $10 per year. Wholesale: $25 per year. Distributing Agent: $100 per year.

TOBACCO PRODUCTS TAX $ 7,469,570.34

Little Cigars (cigarette size): 18 cents per pack of 20.

Cigars weighing 3 lbs. per M or more and rated Class A or B on the Federal Code: 1 cent each.

Cigars weighing 3 lbs. per M or more and rated Class C or below on the Federal Code: 3 cents each.

Smoking Tobacco: 40% of factory list price. Chewing Tobacco: 30% of factory list price.

TOBACCO LICENSE $ 420.00

A $5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.

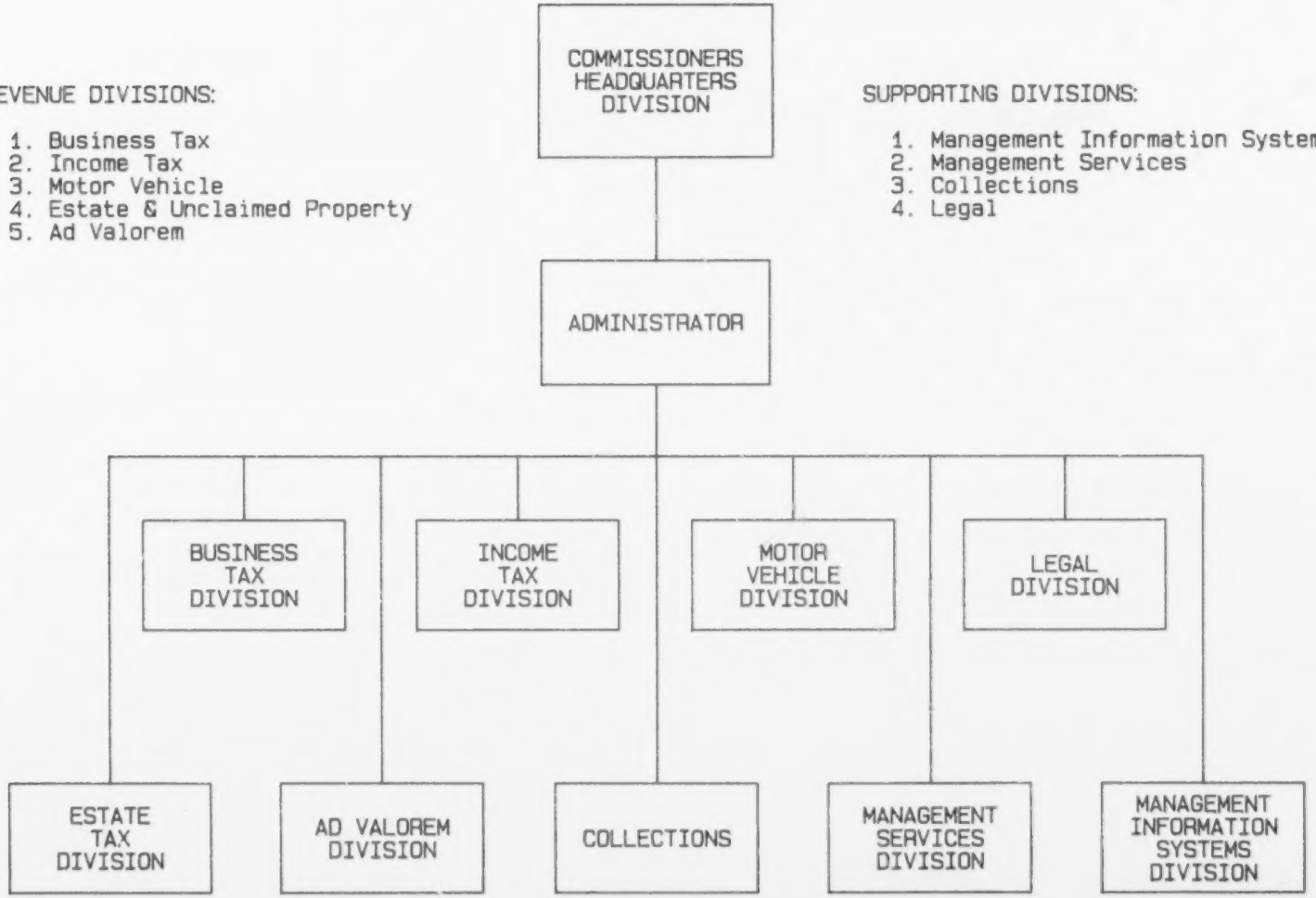
OKLAHOMA TAX COMMISSION - ORGANIZATIONAL CHART

REVENUE DIVISIONS:

1. Business Tax
2. Income Tax
3. Motor Vehicle
4. Estate & Unclaimed Property
5. Ad Valorem

SUPPORTING DIVISIONS:

1. Management Information Systems
2. Management Services
3. Collections
4. Legal



BEVERAGE TAXES AND LICENSES **$ 53,408,192.06**

ALCOHOLIC BEVERAGE I.D. STAMPS $ 2,372,193.93

Fee: $1 per bottle regardless of size.

ALCOHOLIC BEVERAGE TAX $ 22,482,970.07

Distilled spirits: $5 per gallon. Light wines: 63 cents per gallon. Wine more than 14% alcohol: $1.25 per gallon. Sparkling wines: $1.88 per gallon. Beer more than 3.2%: $12.50 per 31-gallon barrel. Effective June 1, 1987, alcoholic beverage tax rates were increased to the following: Distilled spirits: $1.47 per liter. Light wines: 19¢ per liter. Wine more than 14% alcohol: 37¢ per liter. Sparkling wines: 55¢ per liter. Strong beer remained at $12.50 per barrel.

BEVERAGE TAX $ 18,136,391.84

Beer 3.2% or less: $10 per 31-gallon barrel. Effective June 1, 1987, rate increased to $11.25 per barrel.

BEVERAGE LICENSE (3.2% Beer) $ 506,178.66

Manufacturer: $500. Wholesale: $250. Retail: On-premise draught, $100; on-premise cans & bottles only, $50; off-premise cans & bottles only, $10.

MIXED BEVERAGE GROSS RECEIPTS TAX $ 9,910,457.56

A tax at the rate of 10 percent is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages. Effective June 1, 1987, rate increased to 12%.

ESTATE TAX **$ 48,505,802.28**

Estates passing to surviving spouse are exempt *except* for any credit from the federal government which must be paid to the State. Lineal heirs are allowed an exemption of $175,000 and are taxed at rates of ½ of 1% on the first $10,000 graduated to 10% for net estates over $10 million. Collateral heirs are taxed at a rate of one percent on the first $10,000 on up to 15% on net estates above $1 million.

FRANCHISE TAX AND REGISTERED AGENT FEES **$ 31,668,464.82**

FRANCHISE TAX

Rate: $1.25 for each $1,000 or fraction thereof used or invested in an Oklahoma business enterprise. Maximum Levy: $20,000. Minimum Levy: $10.

REGISTERED AGENT FEE

Foreign corporations are assessed $40 per year for domestic representation by the Secretary of State.

RURAL ELECTRIC COOPERATIVE TAX AND LICENSE	**$**	**11,801,792.50**
TAX: 2% of gross receipts from the sale of electric service.	$	11,798,201.39
LICENSE: $1 for each 100 customers or fraction thereof.	$	3,591.11
REALTY TRANSFER TAX	**$**	**5,367,279.69**
DOCUMENTARY STAMPS: 75 cents for each $500 or fraction thereof in excess of $100 of the value of real estate transferred by a proper conveyance instrument.		
MISCELLANEOUS TAXES, FEES, LICENSES AND SPECIAL ACCOUNTS	**$**	**27,879,013.92**
Admission Fees	$	29,932.17
Coin Device Licenses		1,041,794.04
Delinquencies		35,985.00
Exempt Organization Fees		8,775.00
Exotic Wager Tax		387,864.78
Fireworks Licenses		48,100.00
Freight Car Tax		750,664.51
Group Self-Insurance Fund		23,153.88
Indigent Care Program		54,139.58
Individual Self-Insurance Fund		91,628.14
MLA School Fund		237,033.84
Non-game Wildlife Fund		104,110.92
Occupational Health & Safety Fund		1,052,651.14
OTC Reimbursement Fund		105,548.12
Out-of-State Audit Fees		273,397.49
Pari-mutuel Tax		1,020,282.91
Pick Six Wager Tax		90,198.05
Sales Tax Permits		828,997.16
Sales Tax Vendors List		2,550.00
Salvage Dealer Licenses		3,065.00
Special Indemnity Fund		8,177,278.73
Special Printing Fund		149,993.11
Surplus Sales		31.80
Tax Security Fund		670,105.33
Telephone Surcharge		633,910.07
Transport & Reclaimer License Fees		26,798.74
Unclaimed Property		6,633,745.06
Unclassified Receipts		(75,333.72)
Used Equipment Licenses		7,505.00
Warrant Intercept Account		1,504,518.21
Workers Compensation Insurance Premium Tax		3,960,589.86
GRAND TOTAL COLLECTIONS*	**$**	**2,773,356,067.87**

* City & County Sales & City Use Taxes not included.

COMPARATIVE STATEMENT OF ALL

Admission Fees
Aircraft Excise Tax
Aircraft License Fees
Alcoholic Beverage I.D. Stamps
Alcoholic Beverage Tax
Amateur Radio Operators License
Beverage License
Beverage Tax
Cigarette License
Cigarette Tax
Coin Device License
Conservation Excise Tax
Delinquencies/Warrants
Diesel Fuel Excise Tax
Documentary Stamp Tax
Estate Tax
Exempt Organization Fee
Exotic Wager Tax
Fireworks License
Franchise Tax
Freight Car Tax
Gasoline & Fuels Excise
Gross Production Tax (Severance)
Group Self-Insurance Fund
Income Tax
Indigent Care Program
Individual Self-Insurance Fund
Mixed Beverage Gross Receipts Tax
Motor License Agent Remittances
Motor Vehicle Proration
Motor Vehicle Rental Tax
Non-Game Wildlife Fund
Occupational Health & Safety Tax
Oklahoma Tax Comm. Reimbursement Fund*
Out-of-State Audit Fees
Oversize Truck Permits
Overweight Truck Permits
Pari-Mutuel Tax
Petroleum Excise Tax
Pick Six Wager
Rural Electric Co-op License

TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1986 - 87	FISCAL YEAR 1985 - 86
$ 29,932.17	$ 26,707.05
1,019,437.59	1,185,799.19
407,776.01	492,205.42
2,372,193.93	2,650,450.97
22,482,970.07	21,759,685.17
2,018.20	2,134.55
506,178.66	473,936.60
18,136,391.84	18,413,520.21
163,383.33	148,267.23
67,080,808.65	68,400,899.24
1,041,794.04	838,964.43
6,482,790.76	7,177,377.75
35,985.00	N.A.
39,194,304.47	40,173,752.37
5,367,279.69	5,766,021.31
48,505,802.28	40,338,032.52
8,775.00	7,062.00
387,864.78	N.A.
48,100.00	49,180.00
31,668,464.82	31,483,361.37
750,664.51	1,184,425.89
166,816,383.64	166,151,370.53
362,087,526.79	557,997,023.88
23,153.88	N.A.
984,516,119.54	1,011,481,103.62
54,139.58	N.A.
91,628.14	N.A.
9,910,457.56	9,795,778.32
321,219,940.62	331,879,446.02
20,244,217.22	21,439,928.95
1,247,026.30	1,108,863.08
104,110.92	N.A.
1,052,651.14	907,284.80
105,548.12	32,095.40
273,397.49	302,389.28
583,769.00	745,679.00
1,947,319.00	2,509,285.00
1,020,282.91	1,471,347.98
4,312,642.87	6,790,818.01
90,198.05	N.A.
3,591.11	3,652.24

COMPARATIVE STATEMENT OF ALL

Rural Electric Co-op Tax	
Sales Tax	$1,020,421,977.68
Less City Sales Tax	431,966,049.91
Less County Sales Tax	6,450,323.55
Sales Tax Permits	
Sales Tax Vendors List	
Salvage Dealer License	
Special Fuel Decals	
Special Fuel Use Tax	
Telephone Surcharge	
Tobacco Products License	
Tobacco Products Tax	
Transport & Reclaimer License Fees	
Unclaimed Property Tax	
Use Tax	$34,394,024.96
Less City Use Tax	7,532,080.14
Used Equipment License	
Vehicle Revenue Tax Stamps	
Workers Comp. Insurance Premium Tax	
TOTAL TAX & LICENSE COLLECTIONS	
MISCELLANEOUS & SPECIAL ACCOUNTS	
Mileage Tax Security Fund	
MLA School Fund	
Special Indemnity Fund	
Special Printing Account	
Surplus Sales	
Tax Security Fund	
Unclassified Receipts	
Warrant Intercept Account	
TOTAL MISC. & SPECIAL ACCT. COLLECTIONS	
GRAND TOTAL COLLECTIONS**	
Cancelled Vouchers	
Amount on Hand July 1	
Adjustments/Transfers	
TOTAL TO ACCOUNT FOR	

* Formerly called Data Processing Fees.

** City/county sales and city use taxes are not included.

N.A.=Not Applicable

TAX COLLECTIONS THE PAST TWO YEARS

	FISCAL YEAR 1986 - 87		FISCAL YEAR 1985 - 86
$	11,798,201.39	$	12,388,661.80
	582,005,604.22		617,945,936.26
	828,997.16		662,059.09
	2,550.00		1,050.00
	3,065.00		3,165.00
	575,422.70		710,669.36
	459,778.08		455,499.00
	633,910.07		N.A.
	420.00		390.00
	7,469,570.34		6,942,525.59
	26,798.74		29,460.24
	6,633,745.06		5,484,179.33
	26,861,944.82		33,297,925.73
	7,505.00		9,940.00
	27,318.45		15,062.61
	3,960,589.86		3,624,870.00
$	**2,762,692,440.57**	$	**3,034,759,243.39**
$	- - - - - - -	$	- - - - - - -
	237,033.84		61,911.26
	8,177,278.73		6,660,490.92
	149,993.11		134,284.63
	31.80		4,505.40
	670,105.33		516,155.32
	(75,333.72)		(241,036.07)
	1,504,518.21		994,742.15
$	10,663,627.30	$	8,131,053.61
$	**2,773,356,067.87**	$	**3,042,890,297.00**
$	1,904,283.97	$	1,849,479.18
	31,153,013.61		71,492,454.24
	44,970.68		37,396.49
$	**2,806,458,336.13**	$	**3,116,269,626.91**

APPORTIONMENT OF

APPORTIONED TO:

Ad Valorem Reimbursement Fund . . . . . .
Cities and Towns. . . . . .
Counties for County Government. . . . . .
Counties for Roads . . . . . .
County Bridge Improvement Fund . . . . . .
County Road Fund . . . . . .
County Road Improvement Revolving Fund. . . . . .
General Revenue Fund . . . . . .
Group Self-Insur. Assn. Guaranty Fund . . . . . .
Human Services Fund . . . . . .
Indigent Health Care Revolving Fund . . . . . .
Individual Self-Insur. Guaranty Fund . . . . . .
Interstate Oil Compact Fund. . . . . .
Motor Vehicle Drivers Education Fund. . . . . .
Motor Vehicle Registration Fund** . . . . . .
Motor Vehicle Registration Mailing Fund** . . . . . .
Non-Game Wildlife Improvement Fund. . . . . .
Occupational Health and Safety Fund. . . . . .
Oil Conservation Fund . . . . . .
Oklahoma Aeronautics Commission Fund. . . . . .
Oklahoma Building Bond Sinking Fund . . . . . .
Oklahoma Law Enforcement Retirement Fund. . . . . .
Oklahoma Tax Commission Fund* . . . . . .
Oklahoma Tax Commission Printing Fund** . . . . . .
Oklahoma Tax Commission Reimbursement Fund . . . . . .
Oklahoma Tax Commission Revolving Fund**. . . . . .
Oklahoma Teachers Retirement System . . . . . .
Pension Systems Reserve Fund . . . . . .
Railroad Maintenance Fund . . . . . .
Salvage Dealer Fund** . . . . . .
School Districts. . . . . .
Special Indemnity Fund . . . . . .
State Highway Fund . . . . . .
Surplus Sales Fund . . . . . .
Unclaimed Property Fund. . . . . .
Used Equipment Fund** . . . . . .
Wildlife Conservation Fund. . . . . .
Workers Compensation Administration Fund . . . . . .

TOTAL APPORTIONMENT

REFUNDED. . . . . .
Reserves*** . . . . . .
Transfers. . . . . .

TOTAL TO ACCOUNT FOR

* Beginning F.Y. 1987, all sources of revenue previously apportioned to the O.T.C. Fund (with the exception of 3% of Alcoholic Beverage Excise Tax) are now apportioned to General Revenue.
** Also beginning F.Y. 1987, funds were consolidated and apportioned to a newly established O.T.C. Fund.
*** Funds held in litigation or for other disposition.

STATUTORY REVENUES

FISCAL YEAR 1986 - 87	FISCAL YEAR 1985 - 86
$ 7,643,539.08	$ 8,165,008.28
22,040,719.19	22,573,233.68
3,064,183.08	3,333,473.29
106,310,394.24	124,471,023.96
8,820,056.92	8,901,286.81
8,350,013.44	8,943,942.13
32,044,203.99	31,376,380.80
1,635,279,266.25	1,683,053,898.31
23,084.28	N.A.
251,676,473.67	395,697,957.58
54,139.58	N.A.
91,075.02	N.A.
207,654.19	338,959.01
2,500,000.00	2,500,000.00
N.A.	15,062.61
N.A.	197,579.96
104,110.92	N.A.
1,049,230.27	96,783.44
4,011,514.30	6,479,869.97
36,000.00	36,000.00
44,697,087.93	45,574,577.97
4,008,006.43	4,293,092.23
1,514,366.67[a]	33,687,887.51
N.A.	134,073.23
105,548.12	32,095.40
N.A.	553,654.21[b]
120,347,331.83	125,000,000.00
- - - - -	47,293,681.53
750,664.51	1,184,425.89
N.A.	3,130.00
153,325,657.24	177,418,040.76
8,157,405.00	6,644,239.08
107,950,448.28	110,428,090.09
31.80	4,505.40
170,000.00	150,000.00
N.A.	9,940.00
100,200.17	107,327.32
3,914,455.03	3,613,584.26
$ 2,528,346,861.43	**$ 2,852,312,804.71**
231,554,729.88	224,152,106.03
37,409,440.26	31,153,013.61
9,147,304.56	8,651,702.56
$ 2,806,458,336.13	**$ 3,116,269,626.91**

(a) Excludes $5,312,553.57 apportioned to O.T.C. Fund from city/county sales & city use tax retention fees.

(b) Excludes $5,313,746.53 apportioned to O.T.C. Revolving Fund from city/county sales & city use tax retention fees.

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Admission Fees	$ 29,932.17	General Revenue Fund	$ 42.06
Balance, July 1, 1986	4,345.23	Refunded	28,395.11
		Reserve*	5,840.23
Aircraft Excise Tax	1,019,437.59	General Revenue Fund	1,017,326.45
		Refunded	2,111.14
Aircraft License	407,776.01	County Government	392,178.78
Cancelled Vouchers	33.12	General Revenue Fund	12,003.75
		Refunded	2,876.60
		Transfer	750.00
Alcoholic Beverage I.D. Stamps	2,372,193.93	General Revenue Fund	2,372,049.93
		Refunded	144.00
Alcoholic Beverage Tax	22,482,970.07	Cities and Towns	7,074,765.96
		General Revenue Fund	14,149,531.85
		Oklahoma Tax Commission Fund	656,421.57
		Refunded	602,250.69
Amateur Radio Operators License	2,018.20	General Revenue Fund	2,018.20
Beverage License	506,178.66	General Revenue Fund	492,006.16
Cancelled Vouchers	142.50	Refunded	14,315.00
Beverage Tax	18,136,391.84	General Revenue Fund	18,136,391.84
Cigarette License	163,383.33	General Revenue Fund	162,183.83
Cancelled Vouchers	10.00	Refunded	1,209.50
Cigarette Tax	67,080,808.65	General Revenue Fund	22,348,543.97
		Okla. Bldg. Bond Sinking Fund	44,697,087.93
		Refunded	35,176.75
Coin Device License	1,041,794.04	General Revenue Fund	1,041,754.04
		Refunded	40.00
Conservation Excise Tax	6,482,790.76	General Revenue Fund	6,482,790.76
Delinquencies/Warrants	35,985.00	Transfer	35,985.00
Diesel Fuel Excise Tax - 6.5¢	26,094,930.78	Counties for Roads	5,450,239.71
Balance, July 1, 1986	98,448.50	County Bridge Improvement Fund	1,872,934.58
Cancelled Vouchers	18,301.72	General Revenue Fund	674,256.46
		Oklahoma Tax Commission Fund	59,809.20
		State Highway Fund	16,350,719.15
		Refunded	1,633,413.77
		Reserve*	169,764.03
		Transfer	544.10

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Diesel Fuel Excise Tax - 3¢	$ 89,823.10	State Highway Fund	$ 89,823.10
Diesel Fuel Excise Tax - 1¢	3,713,538.63	State Highway Fund	3,584,062.23
Cancelled Vouchers	2,749.66	Refunded	132,226.06
Diesel Fuel Excise Tax - 1¢ SB 618	3,713,538.63	Counties for Roads	3,584,062.23
Cancelled Vouchers	2,749.66	Refunded	132,226.06
Diesel Fuel Excise Tax - 1¢ SB 55	3,713,538.63	County Road Improvement Rev. Fd.	3,584,062.23
Cancelled Vouchers	2,749.66	Refunded	132,226.06
Diesel Fuel Excise Tax - ½¢	1,868,934.70	Counties for Roads	1,804,204.00
Cancelled Vouchers	1,374.79	Refunded	66,105.49
Documentary Stamp Tax	5,367,279.69	General Revenue Fund	5,351,399.00
		Refunded	15,880.69
Estate Tax	48,505,802.28	General Revenue Fund	47,392,659.69
Cancelled Vouchers	11,438.52	Refunded	1,124,581.11
Exempt Organization Fee	8,775.00	General Revenue Fund	8,695.00
		Refunded	80.00
Exotic Wager Tax	387,864.78	General Revenue Fund	387,864.78
Fireworks License	48,100.00	General Revenue Fund	43,630.00
Balance, July 1, 1986	210.00	Refunded	670.00
		Reserve*	4,010.00
Franchise Tax	31,668,464.82	General Revenue Fund	31,545,283.89
Cancelled Vouchers	5,104.72	Refunded	128,285.65
Freight Car Tax	750,664.51	Railroad Maintenance Rev. Fund	750,664.51
Balance, July 1, 1986	2,478.17	Reserve*	2,478.17
Fuels Excise Tax - 8/100¢	1,542,816.06	General Revenue Fund	1,506,794.09
		Oklahoma Aeronautics Comm. Fd.	36,000.00
		Refunded	21.97
Gasoline Excise Tax - 6.42¢	105,891,351.29	Cities and Towns	4,945,937.10
Balance, July 1, 1986	73,673.69	Counties for Roads	21,689,582.84
Transfer	544.10	County Bridge Improvement Fund	6,924,311.95
		General Revenue Fund	3,040,102.66
		State Highway Fund	69,243,119.44
		Refunded	10,580.29
		Reserve*	111,934.80
Gasoline Excise Tax - 6¢ HB 1061	852,142.53	Counties for Roads	142,023.76
		State Highway Fund	710,118.77

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Gasoline Excise Tax - 1¢ HB 695	$16,724,840.79	State Highway Fund	$ 16,724,566.02
		Refunded	274.77
Gasoline Excise Tax - 1¢ SB 618	16,724,840.78	Counties for Roads	16,668,817.48
		General Revenue Fund	55,748.53
		Refunded	274.77
Gasoline Excise Tax - 1¢ SB 55	16,724,840.79	County Road Improve. Rev. Fd.	16,724,566.02
		Refunded	274.77
Gasoline Excise Tax - ½¢	8,355,551.40	Counties for Roads	8,327,564.30
		General Revenue Fund	27,851.33
		Refunded	135.77
Gift Tax (Repealed Jan. 1, 1982)	-------	General Revenue Fund	6,209.68
Balance, July 1, 1986	6,209.68		
Gross Production Tax on Gas	219,734,576.99	Counties for Roads	15,003,275.00
Balance, July 1, 1986	2,824,343.71	General Revenue Fund	63,177,674.40
		Okla. Teacher Retirement System	120,347,331.83
		School Districts	15,053,413.05
		Refunded	2,334,852.42
		Reserve*	6,642,374.00
Gross Production Tax on Oil & Minerals	142,352,949.80	Counties for Roads	10,126,068.35
Balance, July 1, 1986	988,429.52	General Revenue Fund	120,370,207.97
		School Districts	10,159,603.73
		Refunded	333,147.18
		Reserve*	2,352,352.09
Group Self-Insurance Premium Tax	23,153.88	Group Self-Insur. Guaranty Fund	23,084.28
		Refunded	69.60
Income Tax (Indiv. & Corp.)	984,516,119.54	Ad Valorem Reimburse. Fd.	7,643,539.08
Balance, July 1, 1986	25,000,000.00	General Revenue Fund	756,710,370.07
Cancelled Vouchers	1,823,216.02	Refunded	221,985,426.41
		Reserve*	25,000,000.00
Indigent Health Care	54,139.58	Indigent Health Care Rev. Fund	54,139.58
Individual Self-Insurance Premium Tax	91,628.14	Indiv. Self-Insur. Guaranty Fund	91,075.02
		Refunded	553.12

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Mileage Tax Security Fund	$ ------	Reserve*	$ 9,211.29
Balance, July 1, 1986	9,211.29		
Mixed Beverage Gross Receipts Tax	9,910,457.56	General Revenue Fund	9,910,126.05
		Refunded	331.51
Motor Vehicle Collections		Cities and Towns	10,020,016.13
Motor Lic. Agent Remit.	321,219,940.62	Counties for Roads	23,380,037.62
Motor Vehicle Proration	20,244,217.22	County Government	2,672,004.30
Motor Vehicle Rental Tax	1,247,026.30	County Road Fund	8,350,013.44
MLA School Fund	237,033.84	County Road Improve. Rev. Fd.	11,690,018.83
Overweight Truck Permits	1,947,319.00	Drivers Education Fund	2,500,000.00
Cancelled Vouchers	2,406.29	General Revenue Fund	148,023,111.83
		Human Services Fund	7,983,712.18
		Okla. Law Enforce. Retire. Fund	4,008,006.43
		Oklahoma Tax Commission Fund	362,149.15
		School Districts	116,900,188.11
		State Highway Fund	1,002,001.61
		Wildlife Conservation Fund	100,200.17
		Refunded	271,355.17
		Reserve*	29,621.05
		Prorate Transfer	7,605,507.25
Non-Game Wildlife Improvement	104,110.92	Non-Game Wildlife Improve. Fund	104,110.92
Occup. Health & Safety Tax	1,052,651.14	Spec. Occup. Health & Safety Fund	1,049,230.27
Cancelled Vouchers	17.47	Refunded	3,438.34
Okla. Tax Comm. Reimbursement	105,548.12	Okla. Tax Comm. Reimburse. Fd.	105,548.12
Out-of-State Audit Fees	273,397.49	Oklahoma Tax Commission Fund	272,895.39
		Refunded	502.10
Oversize Truck Permits	583,769.00	General Revenue Fund	583,769.00
Pari-Mutuel Tax	1,020,282.91	General Revenue Fund	1,020,282.91
Petroleum Excise Tax on Gas	2,621,415.59	Interstate Oil Compact Fund	115,563.83
Balance, July 1, 1986	21,470.90	Oil Conservation Fund	2,429,236.43
		Refunded	32,516.16
		Reserve*	65,570.07
Petroleum Excise Tax on Oil & Minerals	1,691,227.28	Interstate Oil Compact Fund	92,090.36
Balance, July 1, 1986	11,213.08	Oil Conservation Fund	1,582,277.87
		Refunded	4,472.76
		Reserve*	23,599.37

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Pick Six Wager	$ 90,198.05	General Revenue Fund	$ 90,198.05
Rural Electric Co-op License	3,591.11	General Revenue Fund	3,591.11
Rural Electric Co-op Tax	11,798,201.39	General Revenue Fund	585,749.04
		School Districts	11,212,452.35
Sales Tax (State Only)	582,005,604.22	General Revenue Fund	338,842,926.48
Cancelled Vouchers	1,683.30	Human Services Fund	242,794,977.85
		Refunded	369,383.19
Sales Tax Permits	828,997.16	General Revenue Fund	809,067.16
Cancelled Vouchers	40.00	Refunded	12,970.00
		Reserve*	7,000.00
Sales Tax Vendors List	2,550.00	Oklahoma Tax Commission Fund	2,550.00
Salvage Dealers License	3,065.00	Oklahoma Tax Commission Fund	3,065.00
Special Fuel Decals	575,422.70	General Revenue Fund	570,865.20
		Refunded	4,557.50
Special Fuel Use Tax - 6.5¢	298,124.94	Counties for Roads	66,157.07
Balance, July 1, 1986	7,540.91	County Bridge Improvement Fd.	22,810.39
		General Revenue Fund	8,432.98
		State Highway Fund	199,134.90
		Refunded	1,664.16
		Reserve*	7,466.35
Special Fuel Use Tax - 6¢ HB 1061	1,615.38	Counties for Roads	269.23
		State Highway Fund	1,346.15
Special Fuel Use Tax - 1¢ HB 741	45,729.38	State Highway Fund	45,556.91
		Refunded	172.47
Special Fuel Use Tax - 1¢ HB 549	45,729.38	Counties for Roads	45,405.08
		General Revenue Fund	151.83
		Refunded	172.47
Special Fuel Use Tax - 1¢ SB 55	45,729.38	County Road Improve. Rev. Fund	45,556.91
		Refunded	172.47
Special Fuel Use Tax - ½¢	22,849.62	Counties for Roads	22,687.57
		General Revenue Fund	75.86
		Refunded	86.19
Special Indemnity Fund	8,177,278.73	Special Indemnity Fund	8,157,405.00
		Refunded	19,873.73

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Special Printing Account	$ 149,993.11	Okla. Tax Commission Fund	$ 149,971.36
		Refunded	21.75
Surplus Sales	31.80	Surplus Sales Fund	31.80
Tax Security Fund	670,105.33	Refunded	101,793.35
Balance, July 1, 1986	653,394.79	Reserve*	1,221,720.49
Cancelled Vouchers	13.72		
Telephone Surcharge	633,910.07	General Revenue Fund	210,757.61
		Human Services Fund	423,152.46
Tobacco Products License	420.00	General Revenue Fund	420.00
Tobacco Products Tax	7,469,570.34	General Revenue Fund	6,994,939.16
		Human Services Fund	474,631.18
Transport & Reclaimer License Fees	26,798.74	General Revenue Fund	56,258.98
Balance, July 1, 1986	29,460.24		
Unclaimed Property Tax	6,633,745.06	General Revenue Fund	4,205,907.67
Balance, July 1, 1986	150,000.00	Unclaimed Property Fund	170,000.00
Cancelled Vouchers	32,226.82	Refunded	1,813,504.35
		Reserve*	626,559.86
Unclassified Receipts	(75,333.72)	Refunded	111,738.30
Balance, July 1, 1986	1,177,651.08	Reserve*	990,579.06
Use Tax (State Only)	26,861,944.82	General Revenue Fund	26,819,926.49
		Refunded	42,018.33
Used Equipment License	7,505.00	Oklahoma Tax Commission Fund	7,505.00
Vehicle Revenue Tax Stamps	27,318.45	General Revenue Fund	27,318.45
Warrant Intercept Account	1,504,518.21	Transfer	1,504,518.21
Balance, July 1, 1986	94,932.82	Reserve*	139,359.40
Adjustment	44,426.58		
Workers Compensation Insurance Premium Tax	3,960,589.86	Workers Comp. Admin. Fund	3,914,455.03
Cancelled Vouchers	26.00	Refunded	46,160.83
TOTAL TO ACCOUNT FOR	$ 2,806,458,336.13		$ 2,806,458,336.13

*Reserve—Funds held in litigation or for other disposition.

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX & LICENSE	CIGARETTE TAX & LICENSE
1945-46	$	$ 5,488,655.67	$ 7,249,828.22
1946-47	.....	4,830,205.26	7,736,681.80
1947-48	.....	5,329,157.80	8,177,159.56
1948-49	.....	4,940,122.89	8,449,317.55
1949-50	.....	4,797,395.77	9,384,194.27
1950-51	.....	4,587,760.15	9,529,222.02
1951-52	.....	6,209,443.15	9,800,629.63
1952-53	.....	6,490,387.73	10,198,810.04
1953-54	.....	6,159,393.03	9,943,376.46
1954-55	.....	6,334,884.99	9,842,419.96
1955-56	.....	6,330,541.91	10,266,960.14
1956-57	.....	6,194,571.28	10,590,545.82
1957-58	.....	6,180,970.62	11,082,468.47
1958-59	.....	6,768,034.97	11,878,963.91
1959-60	8,252,365.58	6,444,931.49	12,750,426.24
1960-61	5,408,239.99	6,343,214.94	13,570,085.29
1961-62	5,942,611.22	6,392,178.42	18,386,046.31
1962-63	6,172,589.07	6,626,188.60	18,917,293.85
1963-64	6,375,723.07	7,038,089.76	18,904,551.72
1964-65	7,241,210.74	6,993,998.39	19,434,869.83
1965-66	6,865,260.09	7,280,238.36	22,538,572.17
1966-67	7,714,846.71	7,624,281.73	22,546,388.15
1967-68	8,117,587.05	8,021,254.33	25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98

*Based on Gross Revenues.

FROM FISCAL 1946 THROUGH FISCAL 1987

CORPORATION FRANCHISE	ESTATE TAX	GASOLINE & FUELS EXCISE	FISCAL YEAR
$ 995,875.10	$ 1,319,094.83	$ 27,504,716.58	1945-46
1,040,901.20	1,463,679.72	28,441,000.37	1946-47
1,153,229.81	1,502,442.59	25,739,256.73	1947-48
1,389,900.43	1,449,229.12	27,879,278.00	1948-49
1,672,148.99	2,222,705.38	36,071,171.15	1949-50
1,825,166.35	3,006,348.80	39,278,724.98	1950-51
1,988,274.33	3,003,721.61	41,818,324.01	1951-52
2,092,163.53	2,704,338.72	43,945,403.23	1952-53
2,276,940.02	3,032,109.88	45,574,896.57	1953-54
2,355,942.67	2,750,296.01	46,742,281.85	1954-55
2,477,917.28	3,482,163.81	50,137,283.36	1955-56
2,645,871.54	3,566,507.91	50,984,952.31	1956-57
2,890,595.77	4,562,416.08	54,846,236.94	1957-58
2,982,651.85	4,621,476.34	53,814,165.59	1958-59
3,154,778.35	5,752,256.18	55,680,791.04	1959-60
3,322,831.23	6,538,538.95	56,824,240.65	1960-61
3,447,140.71	6,723,866.97	59,142,245.82	1961-62
3,665,486.17	6,496,387.76	61,537,994.74	1962-63
3,864,847.28	8,935,997.16	63,307,715.03	1963-64
4,125,685.22	8,815,499.23	65,839,606.73	1964-65
4,477,839.32	11,391,330.87	69,133,068.41	1965-66
4,663,843.51	12,405,978.94	72,066,909.13	1966-67
4,980,668.07	11,699,811.73	74,483,877.08	1967-68
5,303,351.84	13,508,933.86	79,304,182.62	1968-69
5,781,884.27	12,703,518.94	83,454,785.75	1969-70
6,232,399.64	15,190,111.12	88,406,749.85	1970-71
6,457,471.52	17,073,290.71	93,630,513.95	1971-72
7,358,957.30	15,293,408.92	98,633,994.47	1972-73
7,296,797.37	20,071,339.06	99,687,468.37	1973-74
8,623,168.70	22,886,662.38	99,895,219.07	1974-75
9,518,683.91	20,952,451.41	104,870,742.04	1975-76
10,754,431.22	19,615,141.68	110,020,416.66	1976-77
11,847,895.20	22,848,736.52	111,725,367.84	1977-78
13,351,141.05	25,996,023.58	119,655,208.44	1978-79
16,381,459.92	26,949,620.20	110,308,844.10	1979-80
17,898,346.71	37,249,569.43	107,345,955.18	1980-81
21,157,453.08	41,041,076.00	112,726,757.40	1981-82
26,197,931.67	33,540,812.60	102,477,585.90	1982-83
29,816,622.05	32,786,149.10	117,753,293.79	1983-84
31,226,619.30	38,904,438.90	154,037,835.20	1984-85
31,483,361.37	40,338,032.52	166,151,370.53	1985-86
31,668,464.82	48,505,802.28	166,816,383.64	1986-87

REVENUE GROWTH* FROM MAJOR TAX SOURCES

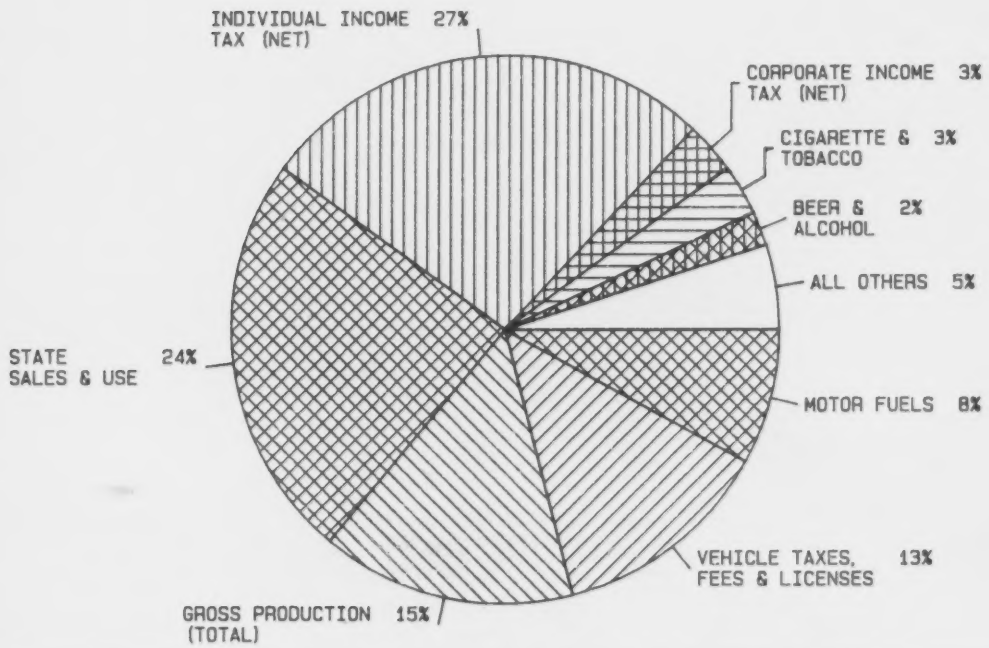
FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1945-46	$ 10,107,081.19	$ 12,611,654.11
1946-47	11,965,026.82	14,605,943.65
1947-48	17,293,317.01	15,228,544.68
1948-49	21,444,140.61	17,089,359.56
1949-50	20,329,562.12	15,153,138.20
1950-51	24,193,359.80	17,005,552.83
1951-52	25,692,679.30	18,545,116.21
1952-53	26,984,830.23	17,907,189.79
1953-54	30,732,657.01	17,255,397.72
1954-55	28,632,631.73	19,005,657.21
1955-56	31,724,334.17	21,921,722.76
1956-57	33,605,461.50	23,020,641.55
1957-58	33,716,040.36	24,337,935.13
1958-59	33,349,638.75	26,241,299.98
1959-60	32,400,303.21	28,945,487.86
1960-61	33,374,252.78	32,559,077.83
1961-62	33,856,312.27	43,696,849.10
1962-63	34,998,939.47	47,161,430.28
1963-64	37,286,837.19	47,448,612.01
1964-65	37,794,416.27	49,690,584.68
1965-66	39,213,524.83	57,570,285.74
1966-67	44,657,184.92	61,519,173.30
1967-68	44,795,606.78	73,346,984.86
1968-69	47,085,557.28	79,802,312.86
1969-70	49,350,182.76	89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54

*Based on Gross Revenues.

FROM FISCAL 1946 THROUGH FISCAL 1987

STATE SALES TAX	TOBACCO TAX & LICENSE	FISCAL YEAR
$ 23,274,658.85	$ 1,098,775.92	1945-46
28,067,038.59	1,153,627.94	1946-47
31,676,974.85	1,195,615.58	1947-48
33,487,164.74	1,210,608.66	1948-49
33,449,658.32	1,213,680.98	1949-50
37,412,278.49	1,189,568.27	1950-51
39,284,621.62	1,178,525.98	1951-52
41,503,346.83	1,159,219.86	1952-53
41,634,625.38	1,125,784.85	1953-54
44,415,570.38	1,109,453.76	1954-55
46,978,154.29	1,049,391.50	1955-56
47,393,565.39	1,007,306.46	1956-57
48,273,282.30	1,142,619.23	1957-58
52,321,440.11	1,270,957.03	1958-59
53,641,921.36	1,361,485.26	1959-60
55,131,118.72	1,416,094.33	1960-61
57,343,766.01	2,097,117.43	1961-62
60,078,109.83	2,014,208.52	1962-63
63,545,355.95	2,344,124.46	1963-64
66,181,222.48	2,365,967.58	1964-65
70,471,943.06	2,248,892.84	1965-66
72,140,366.16	2,136,550.68	1966-67
75,654,940.50	2,652,635.82	1967-68
82,802,591.21	3,117,818.54	1968-69
88,867,949.11	3,237,187.32	1969-70
95,037,837.09	3,393,670.61	1970-71
106,623,323.56	3,309,548.78	1971-72
116,494,290.64	3,380,743.79	1972-73
134,285,860.19	3,274,496.01	1973-74
149,815,232.24	3,517,468.85	1974-75
168,981,395.59	3,612,921.65	1975-76
190,864,384.72	3,730,818.92	1976-77
224,177,883.54	3,916,927.20	1977-78
257,965,707.26	4,173,111.51	1978-79
295,037,646.58	4,437,593.16	1979-80
356,759,065.80	4,052,476.40	1980-81
436,942,144.44	3,413,307.81	1981-82
381,033,622.58	3,433,998.66	1982-83
433,697,267.07	3,286,404.37	1983-84
595,528,804.28	3,141,879.57	1984-85
617,945,936.26	6,942,915.59	1985-86
582,005,604.22	7,469,990.34	1986-87

HOW YOU PAID IT


INDIVIDUAL INCOME TAX (NET) 27%
CORPORATE INCOME TAX (NET) 3%
CIGARETTE & TOBACCO 3%
BEER & ALCOHOL 2%
ALL OTHERS 5%
MOTOR FUELS 8%
VEHICLE TAXES, FEES & LICENSES 13%
GROSS PRODUCTION (TOTAL) 15%
STATE SALES & USE 24%

WHAT IT PAID FOR